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HOUSE BILL 277

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Thomas A. Anderson

AN ACT

RELATING TO TAXATION; PROVIDING AN EXEMPTION FROM INCOME TAX
FOR UNITED STATES UNIFORMED SERVICES RETIREMENT AND SURVIVORS
BENEFIT PAYMENTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Income Tax Act is enacted
to read:

"~~[NEW MATERIAL]~~ EXEMPTION--UNITED STATES UNIFORMED
SERVICES RETIREMENT AND SURVIVORS BENEFITS PAYMENTS.--
Retirement payments and survivors benefit payments received
with respect to service in the uniformed services of the United
States are exempt from income tax. For the purpose of this
section, "uniformed services" means the United States army,
navy, air force, marine corps and coast guard and the
commissioned corps of the national oceanic and atmospheric

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administration and the United States public health service."

Section 2. APPLICABILITY.--The provisions of this act apply to taxable years beginning on or after January 1, 2009.